

SOLDIER TOWNSHIP
SHAWNEE COUNTY, KANSAS

Year Ended December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Soldier Township
Shawnee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Soldier Township, as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design

Auditors' Responsibility (Continued)

audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Soldier Township to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Soldier Township as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Soldier Township as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

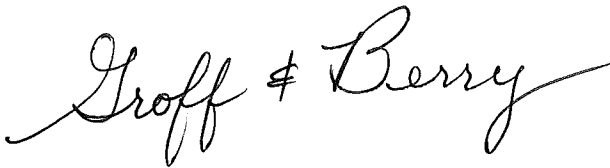
Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in

Board of Trustees
Soldier Township

Report on Supplementary Information (Continued)

table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Groff & Berry". The signature is written in dark ink and is positioned in the lower-left area of the page.

December 15, 2015

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental type:						
General	\$ 164,512	\$ 727,462	\$ 520,167	\$ 371,807	\$ 1,821	\$ 373,628
Special revenue:						
Road fund	2,653	1,397,488	1,383,461	16,680	18,283	34,963
Fire fund	(1,784)	399,917	386,901	11,232	739	11,971
Employee benefits fund	-	66,341	66,341	-	-	-
Special highway fund	467,059	54,643	169,794	351,908	-	351,908
Special machinery fund	76,858	71,300	17,088	131,070	-	131,070
Special fire protection fund	206,118	42,500	52,160	196,458	-	196,458
Total reporting entity	<u>\$ 915,416</u>	<u>\$ 2,759,651</u>	<u>\$ 2,595,912</u>	<u>\$ 1,079,155</u>	<u>\$ 20,843</u>	<u>\$ 1,099,998</u>

Composition of cash:

Cash in CoreFirst Bank & Trust,
Topeka, Kansas:
Checking accounts
Certificates of deposit

\$ 573,428
526,570

Total reporting entity

\$ 1,099,998

The notes to the financial statement are an
integral part of this statement.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

1 - Summary of Significant Accounting Policies

Reporting Entity

Soldier Township, Shawnee County, Kansas, is an organized township in accordance with K.S.A. 80-101; et seq., the Township is governed by a three-member board of trustees made up of a trustee, clerk and treasurer. The Township receives funding from local, State and federal government sources and must comply with the concomitant requirements of these funding entities. These financial statements present Soldier Township (the primary government) only since it has no component units or other entities requiring inclusion.

Regulatory Basis Fund Types

General Fund - the chief operation fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - Used to account for the proceeds of specific revenue sources (other than capital projects, tax levies and other specifics) that are intended for specified purposes.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

1 - Summary of Significant Accounting Policies (Continued)

Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special revenue funds (unless exempted by a specific statute). The statutes provide for the following sequence and timetable in adoption of budgets:

1. Preparation of budgets for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budget amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund type showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

A legal operating budget is not required for capital project funds, trust funds and the following special revenue funds:

Special Highway Fund
Special Machinery Fund
Special Fire Protection Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

1 - Summary of Significant Accounting Policies (Continued)

Annual and Sick Leave Pay

Under the terms of the Township's personnel policy, the Township employees are granted annual and sick leave in varying amounts depending on length of service and department of assignment. Annual leave is allowed as follows:

	<u>Continuous Years of Service</u>	<u>Working Days</u>
Road Department	1	5
	2	10
	10	15
	20 and Over	20
Fire Department	1	5
	5	8
	10	10

Unused annual leave shall not accumulate from year to year. Sick leave is 6 days per year accumulating to 21 days. Any employee with over 21 days of unused sick leave accumulated as of December 1 of each year shall be paid \$ 25 per day over 21 days. Emergency leave is 3 days per year for the road department and 2 days per year for the fire department and does not accumulate.

At December 31, 2014, the Township estimates that accumulated unpaid annual leave and sick leave are immaterial to the financial statements taken as a whole.

2 - Defined Benefit Pension Plan

Plan description. The Township participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Defined Benefit Pension Plan (Continued)

Funding policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or a Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets limitations on annual increases in employee contribution rates.

3 - Compliance with Kansas Statutes

There were no statutory violations during the year.

4 - Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires that banks eligible to hold the Government's funds have a main or branch bank in the county in which the Government is located or in an adjoining county, if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Government has no investment policy that would further limit its investment choices.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

4 - Deposits (Continued)

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. During 2014, the Government had no "peak period" coverage. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the carrying amount of the Township's deposits, including certificates of deposit, was \$ 1,099,998 and the bank balance was \$ 1,024,179. Of the bank balance, \$ 250,000 was covered by Federal Depository Insurance. The account is also collateralized by securities with a market value of \$ 1,666,180 held by a third-party financial institution, but such securities are not registered in the Township's name.

5 - Leases

In 1987, the Township leased a tract of land from Seaman Unified School District No. 345 on which a water tower has been constructed. The term of the lease agreement is 50 years. Rent of \$ 1 for the entire term was prepaid in 1987.

6 - Operating Transfers

The Township made the following operating transfers during 2014. The transfers were approved by the Township Board.

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
Road fund	Special machinery fund	K.S.A. 68-141g	\$ 71,300
Road fund	Special highway project fund	K.S.A. 68-590	14,800
Fire fund	Special fire protection reserve fund	K.S.A. 80-1558	42,500
General fund	Special highway project fund	K.S.A. 68-590	25,819

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

7 - Contingency

The Township receives federal and State grants from time to time for specific purposes that are subject to review and audit by federal and State agencies. Such audits could result in a request for reimbursement by federal and State agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of Township management, such disallowance, if any, will not be significant to the Township's financial statements.

8 - Subsequent Events

Management has reviewed subsequent events through December 15, 2015.

SUPPLEMENTARY INFORMATION

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(BUDGETED FUNDS ONLY)

For the Year Ended December 31, 2014

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Favorable (Unfavorable)</u>
Governmental type:					
General	\$ 653,770	\$ -	\$ 653,770	\$ 520,167	\$ 133,603
Special revenue:					
Road fund	1,391,610	-	1,391,610	1,383,461	8,149
Fire fund	388,043	-	388,043	386,901	1,142
Employee benefits fund	73,951	-	73,951	66,341	7,610

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
 ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	\$ 601,046	\$ 607,331	\$ (6,285)
Delinquent tax	2,449	-	2,449
Motor vehicle tax	45,712	36,854	8,858
Recreational vehicle tax	664	570	94
16/20M vehicle tax	312	450	(138)
Interest on idle funds	227	-	227
Other	10,710	-	10,710
Transferred from employee benefit fund	<u>66,342</u>	<u>-</u>	<u>66,342</u>
Total cash receipts	<u>727,462</u>	<u>\$ 645,205</u>	<u>\$ 82,257</u>
Expenditures:			
Salaries and wages	40,319	\$ 45,800	\$ 5,481
Employee benefits	326,025	373,470	47,445
Supplies	5,846	6,600	754
Building maintenance/utilities	31,145	28,700	(2,445)
Insurance	56,459	57,000	541
Operations - training	-	500	500
Publications	772	2,000	1,228
Audit and legal	926	8,700	7,774
General expense	32,856	131,000	98,144
Transfer to Special Highway	<u>25,819</u>	<u>-</u>	<u>(25,819)</u>
Total expenditures	<u>520,167</u>	<u>\$ 653,770</u>	<u>\$ 133,603</u>
Receipts over (under) expenditures	207,295		
Unencumbered cash, beginning of year	<u>164,512</u>	(1)	
Unencumbered cash, end of year	<u>\$ 371,807</u>		

(1) Unencumbered cash beginning of year:

General fund	8,256
Employee benefit fund	<u>156,256</u>
	<u>\$ 164,512</u>

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

ROAD FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
 ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 1,119,964	\$ 1,131,754	\$ (11,790)
Delinquent tax	13,601	-	13,601
Motor vehicle tax	185,809	148,621	37,188
Recreational vehicle tax	2,695	2,301	394
16/20M vehicle tax	1,754	1,818	(64)
Special highway gasoline tax	73,144	68,038	5,106
Other	<u>521</u>	<u>10,000</u>	<u>(9,479)</u>
Total cash receipts	<u>1,397,488</u>	<u>\$ 1,362,532</u>	<u>\$ 34,956</u>
Expenditures:			
Salaries and wages	444,913	\$ 450,000	\$ 5,087
Road materials	595,588	661,500	65,912
Equipment	85,461	30,100	(55,361)
Supplies	21,953	60,950	38,997
Training	150	1,000	850
Fuel	97,447	105,060	7,613
Replacement	3,700	75,000	71,300
Other	48,149	8,000	(40,149)
Transfer - special highway	14,800	-	(14,800)
Transfer - special machinery	<u>71,300</u>	<u>-</u>	<u>(71,300)</u>
Total expenditures	<u>1,383,461</u>	<u>\$ 1,391,610</u>	<u>\$ 8,149</u>
Receipts over (under) expenditures	14,027		
Unencumbered cash, beginning of year	<u>2,653</u>		
Unencumbered cash, end of year	<u>\$ 16,680</u>		

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

FIRE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
 ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 335,673	\$ 339,104	\$ (3,431)
Delinquent tax	3,865	-	3,865
Motor vehicle tax	58,974	47,563	11,411
Recreational vehicle tax	857	737	120
16/20M vehicle tax	398	582	(184)
Other	<u>150</u>	<u>-</u>	<u>150</u>
Total cash receipts	<u>399,917</u>	<u>\$ 387,986</u>	<u>\$ 11,931</u>
Expenditures:			
Salaries and wages	294,048	\$ 300,000	\$ 5,952
Supplies	13,054	12,900	(154)
Fuel	10,516	12,000	1,484
Training	5,906	10,500	4,594
Repairs/operations	18,512	27,397	8,885
Other operating	2,365	25,246	22,881
Transfer to special fire	<u>42,500</u>	<u>-</u>	<u>(42,500)</u>
Total expenditures	<u>386,901</u>	<u>\$ 388,043</u>	<u>\$ 1,142</u>
Receipts over (under) expenditures	13,016		
Unencumbered cash, beginning of year	<u>(1,784)</u>		
Unencumbered cash, end of year	<u>\$ 11,232</u>		

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
 ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 2	\$ -	\$ 2
Delinquent tax	3,718	-	3,718
Motor vehicle tax	61,238	49,185	12,053
Recreational vehicle tax	889	762	127
16/20M vehicle tax	<u>494</u>	<u>602</u>	<u>(108)</u>
Total cash receipts	<u>66,341</u>	<u>\$ 50,549</u>	<u>\$ 15,792</u>
Expenditures:			
Taxes	-	\$ -	\$ -
Employee benefits	-	-	-
Unemployment	-	-	-
Insurance	-	-	-
KPERS	-	-	-
Transfer balance to general fund	<u>66,341</u>	<u>73,951</u>	<u>7,610</u>
Total expenditures	<u>66,341</u>	<u>\$ 73,951</u>	<u>\$ 7,610</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning of year	<u>-</u>	(1)	
Unencumbered cash, end of year	<u>\$ -</u>		

(1) Unencumbered cash beginning of year:

Per prior year schedule	156,256
Fund closed to general fund	<u>(156,256)</u>
	<u>\$ -</u>

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
 SPECIAL HIGHWAY PROJECT FUND (NOT BUDGETED)
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 For the Year Ended December 31, 2014

	<u>Actual</u>
Cash receipts:	
Other income	\$ 14,024
Transfer from road fund	14,800
Transfer from general fund	<u>25,819</u>
Total cash receipts	<u>54,643</u>
Expenditures:	
Special highway expense	<u>169,794</u>
Total expenditures	<u>169,794</u>
Receipts over (under) expenditures	(115,151)
Unencumbered cash, beginning of year	<u>467,059</u>
Unencumbered cash, end of year	<u><u>\$ 351,908</u></u>

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SPECIAL MACHINERY FUND (NOT BUDGETED)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended December 31, 2014

	<u>Actual</u>
Cash receipts:	
Transfer from road fund	\$ <u>71,300</u>
Total cash receipts	<u>* 71,300</u>
Expenditures:	
Special machinery expense	<u>17,088</u>
Total expenditures	<u>17,088</u>
Receipts over (under) expenditures	54,212
Unencumbered cash, beginning of year	<u>76,858</u>
Unencumbered cash, end of year	\$ <u><u>131,070</u></u>

See Independent Auditor's Report.

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SPECIAL FIRE PROTECTION RESERVE FUND (NOT BUDGETED)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended December 31, 2014

	<u>Actual</u>
Cash receipts:	
Transfer from fire fund	\$ <u>42,500</u>
Total cash receipts	<u>42,500</u>
Expenditures:	
Vehicles	31,413
Building	<u>20,747</u>
Total expenditures	<u>52,160</u>
Receipts over (under) expenditures	(9,660)
Unencumbered cash, beginning of year	<u>206,118</u>
Unencumbered cash, end of year	\$ <u><u>196,458</u></u>

See Independent Auditor's Report.